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Michael Richard Lynch*

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

MICHAEL RICHARD LYNCH and
STEPHEN KEITH CHAMBERLAIN,

Defendants.

Case No.: 3:18-cr-00577-CRB

Judge: Hon. Charles Breyer

**DECLARATION OF CELESTE L.M.
KOELEVELD IN SUPPORT OF
DEFENDANT MICHAEL RICHARD
LYNCH'S OFFER OF PROOF
REGARDING TESTIMONY OF LEO
APOTHEKER AND ANDREW GERSH**

Court: Courtroom 6 – 17th Floor
Date Filed: April 27, 2024
Trial Date: March 18, 2024

DECLARATION OF CELESTE L.M. KOELEVELD

I, Celeste L.M. Koeleveld, declare as follows:

1. I am an attorney licensed to practice law in New York and a partner at the law firm of Clifford Chance US LLP, counsel for the defendant Michael Richard Lynch.

2. I have knowledge of the facts set forth herein, and if called upon as a witness to testify thereto, I could do so competently under oath.

3. Attached hereto as Exhibit 1 is a true and accurate copy of Trial Exhibit 6463, an email from David Duckworth to Wade Hayama, Gabriela Romero, Blanca Lares, and Roxanne Simpson attaching Autonomy's trial balances dated October 12, 2011.

4. Attached hereto as Exhibit 2 is a true and accurate copy of Trial Exhibit 2436, a KMPG report dated October 24, 2011.

5. Attached hereto as Exhibit 3 is a true and accurate copy of Trial Exhibit 7582, an email from Christopher Yelland to Bill Veghte describing the state of Autonomy's revenue pipeline, which "allow[s] for 10% of the lic revenue [for Q4 2012] to be hardware," dated May 31, 2012.

6. Attached hereto as Exhibit 4 is a true and accurate copy of Trial Exhibit 8229, an email between various individuals at Ernst & Young discussing the auditors' "review of Deloitte workpapers" dated November 4, 2011.

7. Attached hereto as Exhibit 5 is a true and accurate copy of Trial Exhibit 8234, an email from EY to HP, in which they summarize their review of Deloitte's workpapers, dated November 9, 2011.

8. Attached hereto as Exhibit 6 is a true and accurate copy of Trial Exhibit 5721, an email from EY to HP, setting out an agenda for a "Q4 EY CFO Session," dated November 11, 2011.

9. Attached hereto as Exhibit 7 is a true and accurate copy of Trial Exhibit 8231, an Earnst & Young memorandum received and reviewed by Mr. Gersh, dated November 11, 2011.

10. Attached hereto as Exhibit 8 is a true and accurate copy of Trial Exhibit 2451, an email exchange between Manish Sarin and Kathryn Harvey dated November 15, 2011

1 I declare under penalty of perjury that the foregoing is true and correct and that this
2 declaration was executed April 27, 2024, in San Francisco, California.

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4 /s/ Celeste L.M. Koeleveld
Celeste L.M. Koeleveld
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